- Further amend said section by striking from lines six (6) and seven (7) the words "old age assistance commission" and inserting the words "division of old age assistance".
- Further amend said section by striking from line twenty-two (22) the word "pension" and inserting the word "assistance".* 8
- SEC. 41. Constitutionality. If any portion of this act shall be declared unconstitutional, such declaration shall not affect the validity of the remaining portions of the act but they shall remain in force as though such declaration had not been made.
- Short title. This act may be cited as "The Old Age As-. 2 sistance Act of 1937".
 - SEC. 43. This act, being deemed of importance, shall be in full force and effect on July 1, 1937, after its passage and publication in two newspapers of general circulation in this state, as provided by law.

Senate File 376. Approved May 7, 1937.

I hereby certify that the foregoing act was published in the Harlan Tribune, May 27, 1937, and the Pioneer, Cascade, May 27, 1937. ROBERT E. O'BRIAN, Secretary of State.

CHAPTER 138

SOCIAL SECURITY

H. F. 167

AN ACT to amend chapter two hundred fifty-seven (257) code, 1935, providing for the recording of federal social security account numbers in the office of the county

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Chapter two hundred fifty-seven (257), code, 1935, is amended by adding the following new sections after section fifty-one hundred seventy-six (5176):
- "5176-h1. Any person who is registered under the federal social security act may have such record permanently recorded in the office of the county recorder, upon payment of a fee of twenty-five cents."
- "5176-h2. There shall be kept in connection with such record an alphabetical index, referring to the name of the person so registered

under the federal social security act."

House File 167. Approved May 1, 1937.

^{*} Note: Section 6950-g1 repealed and substitute enacted H. F. 196.

CHAPTER 139

OLD AGE ASSISTANCE

S. F. 2

AN ACT to amend sections fifty-two hundred ninety-six-f thirty-four (5296-f34) and fifty-two hundred ninety-six-f thirty-five (5296-f35) of chapter two hundred sixty-six-f one (266-f1), code, 1935, regarding the taking of a census of taxpayers and the levying of an annual per capita tax to accrue to the old age pension fund, so as to terminate the further levy of said per capita tax after the date of December 31, 1936, and further amending said chapter by providing for a limited period in which county treasurers may make refund of the per capita tax paid for the year 1937.

Be It Enacted by the General Assembly of the State of Iowa:

Amend section fifty-two hundred ninety-six-f thirtyfour (5296-f34) of chapter two hundred sixty-six-F one (266-F1), code, 1935, by inserting following the word "dollars" in line eleven (11) thereof the words and punctuation ", to and including December 3 4 31, 1936". 5

6 Further amend said section by striking from line nineteen (19) the words "each year thereafter" and inserting in lieu thereof the figure 7 "1936". 8

SEC. 2. Amend section fifty-two hundred ninety-six-f thirty-five (5296-f35) of chapter two hundred sixty-six-F one (266-F1), code, 1 2 3 1935, by striking from lines four (4) and five (5) thereof the words and punctuation "and each year thereafter,". 5

Further amend said section by striking from line nine (9) the words and punctuation ", and each year thereafter".

SEC. 3. Amend chapter two hundred sixty-six-F one (266-F1), code, 1935, by adding as a new section and following section fifty-two 1 2 3

hundred ninety-six-g five (5296-g5), the following:
"Refund of 1937 tax. The county treasurer shall make refund to any taxpayer requesting the same where the records of the 1937 per capita tax collections show said taxpayer to have paid the per capita tax heretofore levied for the year 1937 between the date of January 1, 1937, and the publication and effectiveness of this section. No refund shall thus be allowed after January 1, 1938. No refund shall thus be allowed where the individual is delinquent until as much thereof as is due has been credited on said delinquencies. The state compared to the respective county treasurers the

10 11

comptroller shall return to the respective county treasurers, the amount of the 1937 per capita tax which has been delivered to said 12

13 state comptroller, for the purpose of this refund. After January 1, 14

1938, the respective county treasurers shall remit any balance in said 15 fund through the state comptroller to the old age pension fund." 16

Note: Sec. 4 omitted in enrolled bill.

6

4

This act, being deemed of immediate importance, shall be in force and effect from and after its publication in the Storm Lake 3 Pilot-Tribune, a newspaper published at Storm Lake, Iowa, and in

The Evening Journal, a newspaper published at Washington, Iowa.

Senate File 2. Approved April 2, 1937.

I hereby certify that the foregoing act was published in the Washington Evening Journal, April 6, 1937, and the Storm Lake Pilot Tribune. April 8, 1937. ROBERT E. O'BRIAN, Secretary of State.